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Abstract

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Keywords

Corporate, Social, Responsibility, website, representations, longitudinal, study, internal, external, self, presentations

Disciplines

Business | Social and Behavioral Sciences

Corporate Social Responsibility website representations: A longitudinal study of internal and external self-presentations

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This research undertakes a longitudinal study to assess the representation of CSR activities on Canadian companies' websites. A systematic sample of the websites of 159 companies from Canada's top 1000 was assessed in 2003 and 2006. Results reveal that only 27% expressed some form of CSR activity in 2003, compared to 67% in 2006. Based on a frame from Weaver, Trevino, and Cochran (1999a), CSR activities are categorized as external or internal. A strong increase in internal CSR activities is evident. Companies that are more successful indicate more CSR activity on their websites; this effect is driven primarily by internal CSR. Implications are discussed.

Keywords: Corporate Social Responsibility; longitudinal study; website; Canada

Introduction

Corporate Social Responsibility (CSR) is virtually a requirement in today's business environment. Consumers support and even demand it (Cone Inc. 1999; Globescan Inc. 2004). Managers appear to recognize the importance of CSR (The Trustees of Boston College 2003). However, simply behaving in a socially responsible manner may not be sufficient to secure stakeholder acknowledgement of socially responsible efforts. Companies must also communicate this to their stakeholders if they wish to be recognized for their efforts.

Research suggests that companies around the world use their websites to demonstrate their CSR behaviours (Maignan and Ralston 2002). Since websites target a wide range of stakeholders (Esrock and Leichty 2000) they are a logical medium for companies to demonstrate their CSR behaviours in countries with high internet use. The present research contributes to our understanding of CSR by testing a theoretical framework of integration and decoupling (Weaver, Trevino, and Cochran 1999a) that has not previously been applied to the broad context of CSR activities. This is accomplished by examining the trend in presentation of CSR activities on the websites of Canadian companies. Specifically an examination is undertaken assessing the ways in which companies self-present as socially responsible, and if this trend has changed over the most recent three year period. This analysis is performed through the theoretical lens of integration and decoupling (Weaver, Trevino, and Cochran 1999a).

Corporate Social Responsibility

Corporate Social Responsibility (CSR) has been defined in many ways. Definitions consistently include the notions that CSR involves (1) benefiting society in ways that may not directly benefit the company's financial position and (2) attending to the needs of a variety of organizational stakeholders. Stakeholder is defined as any individual or group affecting or affected by the organization (Freeman 1984, 25). In the present research, CSR is defined as a company's 'principles and processes in place to minimize its negative impacts and maximize its positive impacts on selected stakeholder issues' (Maignan and Ralston 2002). This definition has been adopted because it was previously used in similar research that assessed company representations of CSR on websites (Maignan and Ralston 2002). CSR as defined here includes but is not limited to issues of ethics, as it seeks to minimize negative impacts on stakeholders. 'Ethics is defined as a set of moral principles or values. It distinguishes between what is good and bad; determines moral duty and obligations; and establishes principles of conduct' (Crommelin and Pline 2007, 42). CSR goes beyond ethics in that it also may seek to make a positive contribution to stakeholders, above what is morally right or expected. As such when ethics are discussed herein, they are viewed as a component of CSR, which has large but not perfect overlap. Similarly, philanthropy is treated as a component of CSR. Philanthropy is defined as a company's allocation of resources to 'charitable or social service activities' (Ricks and Williams 2005). Thus, CSR overlaps with both ethics and philanthropy. CSR represents a company's efforts to both affect good, and avoid doing harm.

Overall, Corporate Social Responsibility encompasses a wide variety of behaviours, and these behaviours vary across multiple dimensions (e.g. Maignan and Ralston 2002). One such dimension is the extent to which the behaviour represents an embedded activity, or merely a superficial effort to appear socially responsible. This notion can be framed as a difference between CSR activities that are integrated into regular business practices and CSR activities that represent potentially stand-alone elements, which can easily be decoupled from actual practice, and thus potentially easily ignored (Weaver, Trevino, and Cochran 1999a). The present research uses this dichotomy of integrated versus decoupled as the lens through which CSR representations on Canadian company websites are examined.

The importance companies place on CSR appears to be growing. This is evidenced by changes in evaluative measures and reporting for companies. The phrase 'triple bottom line' emphasizes a shift from simply focusing on financial results to focusing on financial, social, and environmental results (Elkington 1997). An assessment of annual reports suggests that companies are shifting to a triple bottom line approach in their reporting (Raar 2002). With this approach, it is also evident that companies are becoming more strategic in their efforts, looking for greater corporate benefit for their philanthropic dollar (Dienhart 1988; Mullen 1997). Effective communication of CSR is essential if a company is to attain maximum benefit from their efforts. Given the high prevalence of internet use in most developed counties, company websites represent an excellent medium for demonstrating CSR. As such, this research seeks to examine the types of CSR activities expressed on Canadian companies' websites and to position this within the theoretical framework of integration and decoupling. This research contributes to our understanding of CSR by testing a framework that has not previously been

applied to a broad CSR context, thus providing a useful theoretical contribution to CSR research. A longitudinal approach is taken, comparing CSR expressed on company websites in 2003 and 2006, which contributes to our understanding of change as well as prevalence.

Canadian company website use

This research uses Canadian company websites to assess the representations of CSR on-line. Canada is a world leader in internet usage (NUA 2001). Within Canadian households, 62% contain at least one regular internet user. Not only is Canada among the top in internet usage, usage continues to grow at a steady pace (NUA 2001). Of Canadian companies, 76% use the internet (Statistics Canada 2003). Eight out of ten large Canadian businesses have websites (The Daily 2005).

Websites target a wide variety of stakeholders (Esrock and Leichty 2000), and 'act as a communications tool for indicating the nature of the corporation in an easily accessible manner to the general public' (Bondy, Matten, and Moon 2004, 452). They represent an official version of how the company wishes to be viewed by a wide variety of stakeholders (Bondy, Matten, and Moon 2004) thus making them a broad-based tool for information dissemination. Given the prevalence of internet usage in Canada for both individuals and businesses, and the growing importance of this medium, along with the growing importance of CSR, an examination of company websites will make a valuable contribution to our understanding of companies' self-presentation of CSR.

Integrated versus decoupled CSR

Companies engage in CSR for a variety of overlapping reasons, which to some extent parallel the issues of triple bottom line reporting. In some cases motivations stem from the environment–expectations of external stakeholders such as the public or the government (e.g. van Tulder and Kolk 2001). In other cases, finances may motivate CSR behaviour through expectations of enhanced financial performance. For example, Quinn and Jones (1995) outline the instrumental view of ethics (a part of CSR), whereby these efforts are used for maximizing shareholder value. Finally, lest we appear too cynical, social issues may be relevant as well. Executive commitment to ethical and socially responsible behaviour also serves to motivate these practices (e.g. Weaver, Trevino, and Cochran 1999a).

CSR activities can take a variety of forms. These activities have been grouped into three categories: inputs, internal behaviours and processes, and outputs (Waddock and Graves 1997). Inputs refer to internal investment in socially responsible efforts, such as pollution control. Internal behaviours and processes refer to procedures within the company that focus on proper treatment of stakeholders. Outputs refer to behaviours that impact stakeholders outside of the company (Waddock and Graves 1997). Both inputs and internal behaviours and processes relate to internal business methods. Outputs relate to external behaviours.

Differing motivations for CSR then range from self–interest to truly altruistic. Differing forms of CSR range from efforts that rest entirely within the company itself, to those that impact organizations and individuals outside of the company. Given the many different motivations companies may have for participating in CSR (e.g. Weaver, Trevino, and Cochran 1999a), the many different ways in which this

can be done (e.g. Waddock and Graves 1997) and the strong consumer demand for CSR that is evident (Cone Inc. 1999), increased self–presentation of CSR is expected over the period of this study.

H1: An increase in CSR self–presentation on company websites will be apparent over the three-year period under study.

Companies can perform a wide variety of behaviours that fall into the category of CSR. The ways in which companies participate in CSR can effectively be considered through the lens offered by Weaver, Trevino, and Cochran (1999a). Specifically, they can be considered in terms of whether they could easily be decoupled from business operations, or whether they must necessarily represent behaviour that is integrated at least in part with some element of company operations. 'Some structures can be decoupled easily. Structures that, with the proper supports, might have an impact on the organization can also be marginalized or disconnected from its everyday workings' (Weaver, Trevino, and Cochran 1999a, 540). Since the present research examines self-presentation on company websites, companies can certainly self-present behaviours that they do not actually perform, in effect paying 'lip service' to CSR without actually practicing it. This would represent easily decoupled CSR practices. Companies may post internal policies and codes to their websites although these policies and codes are not actually being practiced widely within the company. Such postings are inexpensive and relatively easy to execute. For example, codes of ethics may be a low cost and low commitment form of CSR (Weaver, Trevino, and Cochran 1999b). It is relatively easy to communicate ethics policies, thus they are easily decoupled from actual organizational practice (Weaver, Trevino, and Cochran 1999a). Research suggests that companies may be swayed toward CSR by public pressure and as a result, they may adopt easily decoupled practices, rather than integrating CSR behaviours (Weaver, Trevino, and Cochran 1999a).

In contrast to the decoupled practices, 'an integrated structure or policy is likely to be supported by other organizational policies and programs' (Weaver, Trevino, and Cochran 1999a, 540). Certain behaviours are inherently coupled with organizations outside of the company. In this way, the company integrates with an external entity to perform the CSR behaviour. As a result, a company is unlikely to claim that it has sponsored an event for a particular charity or engaged in a cause-related marketing effort with a specific charity if this has not occurred.

Building on these two approaches, in the present research CSR will be grouped into two categories: external and internal. External activities integrate an external entity and they are referred to here as external CSR. Activities that integrate an external entity involve helping a charity, non-profit organization, or a cause of some sort. Cause-related marketing, charitable donations, event sponsorship, and employee volunteerism are examples of this activity category. Each of these activities requires the integration of behaviours with an external cause or non-profit organization. The CSR activity is designed to benefit some cause that is separate from the company through the donation of money or time. As such, an external check exists for the performance of this behaviour. This does not imply that the behaviour only has an external impact or benefit, but rather that some involvement with an external entity is required, even if this involvement is minimal.

The second category is internal CSR. Activities that do not integrate an external entity (and thus they could more easily be decoupled from practice) are referred to here as internal CSR. Since these activities do not involve external entities, they may

not have a strong external check. Such practices relate to internal policies and codes of conduct that may or may not actually be practiced. Examples include having a code of ethics, having health and safety policies, and having responsible environmental policies. Each of these activities relates to how the company operates internally, and they do not necessarily involve an outside organization or cause. This is not to say that these activities are all decoupled or that company commitment to these efforts is always weak. Rather these activities merely hold greater potential for decoupling due to the lack of integration with an external entity.

Given the large-scale scandals such as Enron and Worldcom that have wracked the business world over the past several years, increased attention to internal CSR may be well advised. For example, a recent examination of 95 successful companies suggested an increased emphasis on ethics in compliance (Verschoor 2006). In addition, codes of conduct and formal ethics policies, both categorized here as internal CSR, may have a positive impact on ethical behaviour within a company (Badenhorst 1994; Turner, Taylor, and Hartley 1995). Given the relatively low cost of putting forth internal policies and procedures, the public's concern over a lack of business ethics, and the ease with which such policies and codes can be decoupled from business practice should they prove difficult to uphold, internal policies are a logical and strategic form of CSR for companies to implement. As such an emphasis on internal CSR efforts is expected, as this form of CSR can serve both as an impression management strategy to increase confidence in a company's ethical stance in this period of concern over corporate ethics and as an actual tool to minimize ethical breaches within the company. This leads to the following hypothesis:

> H2: Internal CSR efforts (specifically code of ethics, health and safety practices, environmental policies) are expected to show more growth over the period of study than external CSR efforts (cause-related marketing, sponsorships, charitable donations, and support for employee volunteerism).

CSR and financial success

Business scandals are said to represent a $5 trillion loss in market value in the US (Dorweiler and Yakhou 2004). Perceptions of corporate corruption are worsening, and this perception is likely due in part to recent business scandals such as Enron (Williamson 2006). Consumer demand for social responsibility has increased largely as a response to business scandals such as Enron, according to a study of business managers (Whitehouse 2006). Although the US represents a large portion of the recent high-profile business scandals, Canada has also suffered significantly (Libin 2002). An analysis of the assets and returns of mutual funds companies tainted by scandal suggests that involvement in a scandal has negative financial implications for the companies involved (Houge and Wellman 2005). Greater adherence to ethics is necessary to avoid such scandals (Reinstein, Moehrle, and Reynolds-Moehrle 2006).

Research regarding the financial value of CSR activity for a company has been mixed. Some research shows a relationship between CSR participation and various measures of profitability. Return on assets and investment have been shown to positively correlate with corporate community involvement (Waddock and Graves 1997) and companies with stronger financial performance were more likely to

participate in socially responsible efforts (Margolis and Walsh 2001; Waddock and Graves 1997). Others have questioned this relationship, claiming that no reliable relationship exists (McWilliams and Siegel 2000). Although the results are equivocal, a positive relationship between company success and CSR appears to exist.

The present research contributes to this line of inquiry in two ways. First, this assessment focuses on companies' self-presentation of CSR on their websites. A positive relationship between company success and CSR presentation on the website is expected. Second, this relationship is hypothesized to depend upon the form of CSR under consideration. Specifically, a distinction is made between internal and external CSR activities. This distinction helps to clarify this somewhat elusive relationship.

Changes to internal processes, such as having a code of ethics, are seen as positive steps toward minimizing ethical risks (Gandossy 1988). Increased emphasis on internal CSR activities relating to socially responsible business practice is one positive means of reducing the risk of ethical scandal. Given the extent of business scandal in recent years, increased emphasis on internal CSR practices is expected in order to combat this trend. Additionally, this research focuses on corporate websites, which demonstrate a company's self-presentation of CSR issues. As such, websites can contain both what the company is actually doing in terms of CSR, and what the company wants the public to perceive it is doing in terms of CSR. Taking a cynical view, then, even if companies are not actually performing more CSR, it could reasonably be expected that they might present themselves as such on their websites given the extent of recent business scandals. Previous research supports this contention; companies have been shown to adopt internal CSR behaviours as a strategic initiative rather than a socially responsible effort (e.g. Bansal and Hunter 2003; Wright and Rwabizambuga 2006). Given public concern over recent business scandals, such ethical reassurances should be beneficial for the company. This leads to the following hypotheses:

H3:   CSR activity as reported on websites will show a positive relationship with profits.

H4:   The relationship between company success and internal CSR activity will be stronger than the relationship between company success and external CSR activity.

Research method

This research sampled Canadian company websites in an effort to determine the extent and type of CSR activities Canadian companies express on-line. Websites were examined in 2003, and the assessment was repeated on the same websites in 2006, wherever possible.

Sample

The Canadian Report on Business' Top 1000 for 2002 was used as the sampling frame for this research. This publication by Bell Globemedia Interactive (2002) ranks Canadian businesses according to several performance factors (e.g. profitability, debt to equity ratio, earnings per share, return on capital, return on common equity, total revenue, market capitalization, and dividend yield) and contains the 1000 most successful Canadian public companies for the year 2002, ranked in order. This

sampling frame was selected because proactive business strategy, firm size, and competitive advantage have all been shown to relate to the likelihood of having a website (Teo and Pian 2004), which is crucial in an examination of websites. A measure of proactive strategy and competitive advantage is difficult to come by, but company success was deemed a reasonable proxy for these characteristics. Another motivating factor for this choice of sampling frame was the goal of assessing the relationship between company success and CSR activity. In order to do this a sampling frame that provided measures of success was required, so that analyses using success measures could be performed.

For this study, a systematic sample of 200 companies was selected from this list. Every fifth company was selected, starting with the first company on the list. Twenty-six companies were eliminated from the 200 companies because they did not have websites or their websites were not accessible. Replacements were secured by selecting the next company on the list below the eliminated company. In this way, a final sample of 200 companies with websites was selected.

The same companies were used for the 2006 data recollect. Forty-one were eliminated from the data recollection process due to mergers, acquisitions, closures or other significant changes rendering them substantially different from the initial company examined. The remaining 159 comprised the final sample used for the analyses presented here.

Procedure

A pilot study of 50 websites was coded. A coding scheme of seven relevant CSR activities was developed in advance, adapted from the scheme used by Maignan and Ralston (2002). The coding scheme was assessed for appropriateness and comprehensiveness, and the final coding categories were determined. The final categories of interest were cause–related marketing, code of ethics, sponsorships, charitable donations, employee volunteerism programme, environmental policies and health and safety policies (see Table 1). Next, the website for each of the selected companies was assessed for level of CSR activity in 2003. This procedure was repeated in 2006 for the companies that remained autonomous and viable.

For the initial assessment, one individual, blind to hypotheses, coded all 200 websites. The coder examined expressions of participation in the seven identified CSR categories. A second individual, blind to hypotheses, independently coded 20% ($n=40$) of the websites. Inter-coder reliability was very good. The two coders had 97% agreement. For the data recollect, two coders blind to hypotheses independently examined the websites. The first coder examined 100% of the sites, and the second examined 60% of the sites. Inter-coder reliability was acceptable (88%). Disagreements were resolved through reassessment and judgment made by the lead coder.

It was first necessary to determine whether CSR activities could reliably be grouped as internal and external. Three expert coders (professors within a university's Faculty of Management) blind to hypotheses coded the CSR activities according to whether they perceived the CSR activity to be internal or external based on the definitions provided. The seven CSR activities were cause-related marketing, sponsorships, charitable donations, employee volunteerism, code of ethics, environmental practices, and health and safety. The coders had 100% agreement. These

Table 1. Coding categories.

Activity	Explanation
Internal	
Code of ethics	The company outlines a specific set of guiding principles/ethical standards. These statements and documents were specifically mentioned.
Environmental policy	The company states a policy of minimizing negative environmental impact or positively benefiting the natural environment as a part of their business practices.
Health and safety	The company has a specific health and safety policy in place and/or makes a direct effort to ensure that safety of those in surrounding communities is met or exceeded.
External	
Employee volunteerism	The company encourages its employees to volunteer their time in various events around the communities in which they are located.
Charity donations	The company makes monetary donations to registered charities.
Sponsorship of events	The company sponsors community events. This can be anything from a national golf tournament to a local soccer team or a film festival.
Cause-related marketing	The company teams with a cause or non-profit, making a donation for every purchase or transaction.

results suggest that the seven CSR behaviours can be separated into two groupings, external and internal.

CSR activity was measured as a dichotomous variable for each of the seven focal CSR activities. An aggregate CSR measure was then created for each firm by summing across the seven CSR activities. This created an overall CSR measure. This was done separately for the 2003 data and the 2006 data, creating two measures of CSR representation per company.

Results

First, overall CSR participation was assessed. The 2003 results demonstrated that a minority of the companies had some form of CSR activity evident on their web page (27%). Overall, companies participated in 0.78 CSR activities on average in 2003 (see Figure 1). Presentation of CSR in 2006 increased to 67%, with an average of 1.7 CSR activities presented on websites (see Figure 1), demonstrating a significant increase (t [158]=6.9, $P<0.001$), supporting Hypothesis 1. The most commonly presented activity in 2003 was charitable donations, with 17% of companies presenting this on their websites. In 2006, code of ethics was the most commonly presented CSR behaviour, with 45% presenting it.

Mean increases in CSR presentation were significant for code of ethics (t [156]=8.54, $P<0.001$), health and safety policies (t [156]=5.38, $P<0.001$), environmental policies (t [158]=5.36, $P<0.001$) and sponsorship (t [158]=2.44, $P<0.001$). No significant differences were evident for charitable donations (t [158]=1.15, $P<0.3$), employee volunteerism (t [158]=0.47, $P<0.7$), or cause–related marketing (t [156]=1.22, $P<0.3$; see Figure 1).
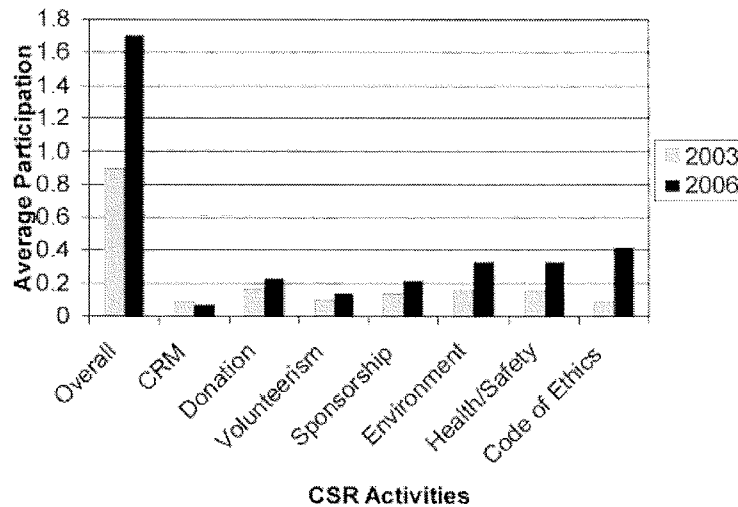
2003–2006 Comparison

Figure 1. CSR activities.

Hypothesis 2 proposed that internal CSR would show greater growth over the period of study than external CSR. Internal factors were created for 2003 and 2006 by averaging the health and safety, code of ethics and environmental practices scores. External factors were created for 2003 and 2006 by averaging the CRM, volunteerism, donations, and sponsorships scores. There was no significant change in the presentation of external CSR activities from 2003 to 2006 ($mean_{2003}=0.13$ versus $mean_{2006}=0.15$, t $[158]=1.15$, $P<0.3$). There was a significant increase in the presentation of internal activities from 2003 to 2006 however ($mean_{2003}=0.13$ versus $mean_{2006}=0.38$, t $[158]=9.40$, $P<0.001$). These results support Hypothesis 2.

A MANOVA was used to test Hypothesis 3 because three related measures of company success were used as dependent variables. The three dependent measures included were: (1) company rank, which is an amalgamated measure of several performance factors as determined by Report on Business Magazine, (2) profit, and (3) total revenue. These three variables represent different measures of company success. The overall CSR activity was the predictor variable. This analysis was performed separately for 2003 data and 2006 data. The dependent variables significantly predicted CSR activity for both the 2003 data and the 2006 data respectively ($F_{2003 \; Pillai's \; Trace}$ $[21, 453]=8.1$, $P<0.001$; $F_{2006 \; Pillai's \; Trace}$ $[30, 306]=2.8$, $P<0.001$). Directionally, companies that are more successful tended to be more active with CSR, supporting Hypothesis 3.

Hypothesis 4 proposed that internal CSR activities would have a stronger relationship with success than would external activities. Another MANOVA was conducted, with rank, profit, and total revenue again serving as dependent variables and with separate measures of internal CSR and external CSR serving as independent variables, conducted separately for 2003 and 2006. In 2003, both internal and external CSR activities significantly predicted company success ($F_{2003 \; Internal \; Pillai's \; Trace}$ $[9, 423]=8.9$, $P<0.001$; $F_{2003 \; External \; Pillai's \; Trace}$ $[12, 423]=3.3$,

$P < 0.001$). However in 2006 only the internal CSR activities significantly predicted company success ($F_{2006 \text{ Internal Pillai's Trace}}$ [12, 279]$= 2.1$, $P < 0.05$). The external CSR activities were insignificant ($F_{2006 \text{ External Pillai's Trace}}$ [15, 279]$= 1.6$, $p = .08$). This suggests support for Hypothesis 4 in the later period.

Discussion

As predicted, a significant increase in the presentation of CSR activities on company websites is evident over the three-year time period studied. Self-presentation of CSR on company websites rose from 27% to 67% in the period under study. Inclusion of a code of ethics on the website was the CSR activity showing the greatest increase.

CSR was examined here through the lens of Weaver, Trevino and Cochran's (1999a) conceptualization of integration and decoupling. It was reasoned that activities involving an external organization such as a cause or non-profit group require at least a minimal level of integration with the external organization. Since an external entity can potentially validate or invalidate such claims there should be a greater likelihood that these CSR activities actually occur when they are claimed. Companies undoubtedly expend greater or lesser levels of effort on these activities, but some level of interaction with an external organization is required. Conversely, internal policies are easy to post to a website, but there is often no external point of validation demonstrating that the policy is actually practiced within the organization. Since internal policies are easily decoupled from regular business operations they can allow companies that may not really be committed to CSR to present themselves as committed on their websites. Therefore, internal CSR behaviours may be adopted by both those companies committed to CSR and those who are not.

Additionally, business scandals over the past several years have negatively impacted perceptions of business (Williamson 2006) thus heightening sensitivity toward business ethics. In an effort to address this, companies were expected to emphasize CSR activities that reassure the public of their commitment to ethical business practices. Taken together, these two arguments suggest a greater growth in internal CSR self-representations should occur. The data support this prediction. Internal CSR self-presentations on the web showed stronger growth than external CSR activities over the period of study.

These results may be interpreted in two ways. First, companies may be seeking to reduce the risk of socially irresponsible practices by establishing policies and procedures that discourage such acts. Second, companies may simply be seeking to reassure consumers and external stakeholders. The self-presentation of internal CSR activities on company websites would then simply be a measure of marketing communication, used to reassure external stakeholders.

The results show a tremendous increase in the presentation of a code of ethics on company websites. Companies are more likely to indicate their commitment to ethics by posting a code of ethics on their websites, compared to three years ago, which suggests a desire to make public this ethical commitment. This trend appears to address public concern over the lack of ethics in business, made salient by many highly visible corporate scandals in recent years such as Enron and Worldcom.

Several studies have examined whether CSR is related to company success, with mixed results. The present research assesses this issue by distinguishing between internal and external CSR. The results demonstrate that internal CSR activities are

more strongly indicative of company success than external CSR activities. No cause and effect relationship can be established between success and CSR; none the less, these results may suggest socially responsible internal policies enhance company success, or that successful companies are more likely to have socially responsible internal policies. Alternatively, they may suggest that publicly presenting socially responsible internal policies enhances success. Although challenging, future research should seek to clarify the cause and effect nature of this relationship, with the internal versus external approach taken here serving as a starting point.

This research provides a useful frame for assessing companies' self-presentation of CSR. Considering the extent to which the CSR behaviour could be integrated our decoupled provides a useful tool for predicting CSR behaviour, since easily decoupled behaviours may appeal to a wider corporate audience than integrated CSR behaviours. This distinction also underscores the notion that self-presentation of CSR may not necessarily reflect actual practice of CSR.

Limitations

This research presents a valuable longitudinal assessment of CSR self-presentation by Canadian companies; however, it does face certain limitations. The two most important limitations pertain to attrition and level of measurement. First, efforts were made to compare companies in both periods but some companies no longer existed as the same entity in the 2006 sample, thus reducing the sample size. Second, the data collection involved a dichotomous approach. This was deemed necessary in order to enhance intercoder reliability and work within the financial and time constraints of the researchers; however, it necessarily limits the richness of the data.

Notes on contributors

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